

MAY 2001 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

| | <u>May 2001</u> | Fiscal Year <u>Total</u> |
|---|-----------------|-----------------------------|
| Individual Income Tax | | |
| Net Collections | \$101,614,883 | \$1,723,814,913 |
| Percent Change | (6.5%) | 2.1% |
| Corporate Income Tax | | |
| Net Collections | \$20,816,058 | \$473,776,537 |
| Percent Change | (26.2%) | 11.5% |
| Transaction Privilege, Severance & Use Taxes | | |
| Net Collections | \$252,953,545 | \$2,730,480,215 |
| Change | 5.7% | 6.2% |
| Total Big Three Tax Types | | |
| Net Collections | \$375,384,486 | \$4,928,071,665 |
| Percent Change | (0.2%) | 5.2% |

TAX FACTS

May 2001

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

| | May 2001 | May 2000 | % Change |
|------------------------|----------------------------------|----------------------------------|-----------------|
| Gross Collections | \$104,391,564 | \$127,401,801 | (18.1) |
| Withholding | 210,119,840 | 197,683,331 | 6.3 |
| Refunds | (179,858,801) | (184,964,712) | (2.8) |
| Urban Revenue Sharing | (33,037,720) | (31,475,916) | 5.0 |
| Net Collections | \$101,614,883 | \$108,644,504 | (6.5) |
| | Fiscal Year Total (00/01) | Fiscal Year Total (99/00) | % Change |
| Gross Collections | \$768,012,013 | \$737,411,279 | 4.1 |
| Withholding | 2,165,878,519 | 2,052,254,702 | 5.5 |
| Refunds | (846,660,699) | (755,268,851) | 12.1 |
| Urban Revenue Sharing | (363,414,920) | (346,235,073) | 5.0 |
| Net Collections | \$1,723,814,913 | \$1,688,162,056 | 2.1 |

Federal Retiree Program & Federal Employees Retirement Contribution Program

Due to the steady decline in refunds as a result of these two programs and the recent payout to the law firm of Bonn, Lusher, Padden & Wilkins representing taxpayers in the FERC program, we will no longer report these refunds separate from regular refunds.

Individual Income Tax Document Count

In calendar year 2000, the following individual income tax returns were filed:

| | 140X | 140 | 140NR | 140PY | 140NPR | 141 | 140A | 140PTC | 140EZ | OTHER | TOTAL |
|---|--------|-----------|--------|---------|--------|--------|---------|--------|---------|-------|-----------|
| # | 38,571 | 1,334,940 | 74,284 | 107,508 | 57 | 41,476 | 332,144 | 15,867 | 185,561 | 1 | 2,130,409 |
| % | 1.8 | 62.7 | 3.5 | 5.0 | 0.0 | 1.9 | 15.6 | 0.7 | 8.7 | 0.0 | |

In calendar year 2001 the number of returns filed, and processed, are as follows:

| | 140X | 140 | 140NR | 140PY | 140NPR | 141 | 140A | 140PTC | 140EZ | OTHER | TOTAL |
|---|--------|-----------|--------|--------|--------|--------|---------|--------|---------|-------|-----------|
| # | 21,278 | 1,183,184 | 52,371 | 93,277 | 5 | 27,413 | 282,906 | 14,429 | 159,763 | 0 | 1,834,626 |
| % | 1.2 | 64.5 | 2.9 | 5.1 | 0.0 | 1.5 | 15.4 | 0.8 | 8.7 | 0.0 | |

The 1,834,626 returns filed through May 2001 compares to 1,668,275 returns filed during the same period of time in 2000 for an annual increase of 10.0%. This count represents multiple tax years. For tax year 2000 filed in 2001, 1,789,094 returns have been filed, this represents a 10.4% increase from 1999 returns filed in 2000 during the same period of time.

Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made from taxpayers who have filed for both calendar years to be compared and who have indicated the same marital status on the tax returns for both years. The Department of Revenue has received 1,238,016 returns in calendar year 2001 for tax year 2000 from filers who also have returns on record from calendar year 1999 with the same marital

status. On average, these filers experienced a 4.2% growth in FAGI and a 2.6% increase in tax liability. More specifically, 33.2% of these filers experienced a decrease in tax liability; on average a decrease of 39.7% with a corresponding average decrease in FAGI of 22.3%. Filers showing an increase in tax liability totaled 690,920 or 55.8%, with an average FAGI increase of 25.9% and an average tax liability increase of 45.4%.

Average Individual Income Tax Refund

Beginning with calendar year 2001 taxpayers that opt to file their returns electronically were given the option to direct deposit their refund. The figures shown below for calendar year 2001 include direct deposits.

| | Average | Number |
|-----------|----------|-----------|
| 2001 CYTD | \$605.81 | 1,239,489 |
| 2000 CYTD | \$540.78 | 1,217,018 |
| % Change | 12.0% | 1.8% |

"New" Filers in Calendar Year 2001

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 2001. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 217,197 "new" returns have been filed thus far in 2001, representing approximately 258,265 persons, not including dependents. The average Federal Adjusted Gross Income for these 217,197 returns is \$18,388, with an average tax liability of \$295. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 18.2% had a married filing joint filing status, 7.4% claimed a 65 And Over Exemption and 32.0% claimed dependents.

Individual Income Tax Estimated Payments

Beginning in 1990, individuals are required to make estimated payments to Arizona if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. The total estimated payments on the 140ES for tax year 1999 was \$344.6 million, for an average of \$1,684. A total additional \$57.2 million in estimated payments was received as refunds on the 1998 tax returns applied to 1999 estimates, for an average of \$1,712. Estimated payments received through April for tax year 2001 were as follows:

| | | | | |
|------------|-----------------|--------------|------------|--------------|
| 5/01 | 140ES payment | \$24,379,582 | Cumulative | \$52,618,069 |
| 5/00 | 140ES payment | \$3,752,992 | Cumulative | \$27,208,914 |
| | Percent change | 549.6% | | 93.4% |
| 5/01 | Average payment | \$992 | Cumulative | \$1,028 |
| 5/00 | Average payment | \$1,687 | Cumulative | \$876 |
| | Percent change | (41.2%) | | 17.4% |
| 5/01 | Applied refund | \$10,898,277 | Cumulative | \$21,758,627 |
| 5/00 | Applied refund | \$12,178,757 | Cumulative | \$19,825,872 |
| | Percent change | (10.5%) | | 9.7% |
| Total 5/01 | | \$35,277,859 | Cumulative | \$74,376,697 |
| Total 5/00 | | \$15,931,750 | Cumulative | \$47,034,786 |
| | Percent change | 121.4% | | 58.1% |

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from September 1998 through December 1999, \$534,654,558 was received for the fourth quarter of 1998. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2000, which shows a growth rate of 14.2% in withholding payments over the first quarter of 1999. Growth in quarters for which information is still being gathered is as follows:

| | | | |
|------------------------------|-------|------------------------------|------|
| 2 nd Quarter 2000 | 10.6% | 1 st Quarter 2001 | 3.5% |
| 3 rd Quarter 2000 | 6.6% | 2 nd Quarter 2001 | 6.4% |
| 4 th Quarter 2000 | 5.6% | | |

The comparisons made above were against the same number of months of collections in the previous year. In other words, the eighth month of information available for the fourth quarter of 2000 was compared against the eighth month of collections for the fourth quarter of 1999. Current choices for withholding are 0%, 10%, 17%, 20%, 22%, 28% or 32% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Property Tax Credits

Arizona allows a refundable property tax credit if you are age 65 or older or if you received Title 16, SSI payments. Additionally, your household income must be below \$3,751 if you live alone, or \$5,501 if you live with another person, to qualify for this credit. The maximum credit is \$502.

| | Number | Amount | Average |
|--------------------|--------|-------------|----------|
| Calendar Year 2001 | 14,002 | \$4,467,665 | \$319.07 |
| Calendar Year 2000 | 14,829 | \$4,667,669 | \$314.77 |
| % Change | 5.6% | 4.3% | 1.4% |

Clean Elections

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. Since the voter approval was not validated by the Federal Elections Commission until mid 1999, the 1998 tax forms did not carry these options. For tax year 1999, filed in 2000 and later, these options are available.

| | May 2001 | Year to Date |
|--------------------|-----------|--------------|
| Check Off | \$473,846 | \$1,916,084 |
| Voluntary Donation | \$13,273 | \$44,957 |
| Number of Returns | 67,219 | 261,078 |

Contributions on the Individual Income Tax Return

Through May 2001, individual income tax return filers have made the following contributions:

| | Number | Amount | Average |
|---------------------------|--------|-----------|---------|
| Wildlife | 9,668 | \$154,897 | \$16.02 |
| Child Abuse | 11,187 | \$181,742 | \$16.25 |
| Special Olympics | 5,162 | \$71,909 | \$13.93 |
| Neighbors Helping | 2,964 | \$37,772 | \$12.74 |
| AID to Education | 433 | \$25,419 | \$58.70 |
| Domestic Violence Shelter | 7,978 | \$123,908 | \$15.53 |
| Democratic Party | 597 | \$11,672 | \$19.55 |
| Republican Party | 447 | \$9,408 | \$21.05 |
| Libertarian Party | 85 | \$1,787 | \$21.02 |
| Reform Party | 2 | \$30 | \$15.00 |
| Green Party | 169 | \$2,333 | \$13.80 |
| Natural Law | 7 | \$131 | \$18.71 |

CORPORATE INCOME TAX

Corporate Income Tax Receipts

| | May 2001 | May 2000 | % Change |
|------------------------|---------------------|---------------------|---------------|
| Gross Collections | \$30,790,499 | \$36,776,339 | (16.3) |
| Refunds | (\$9,974,441) | (\$8,555,963) | 16.6 |
| Net Collections | \$20,816,058 | \$28,220,376 | (26.2) |

| | Fiscal Year Total (00/01) | Fiscal Year Total (99/00) | % Change |
|------------------------|---------------------------|---------------------------|-------------|
| Gross Collections | \$603,330,632 | \$528,542,531 | 14.1 |
| Refunds | (\$129,554,095) | (\$103,536,840) | 25.1 |
| Net Collections | \$473,776,537 | \$425,005,691 | 11.5 |

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

| | | | |
|----------|--------------|---------------------|---------------|
| May 2001 | \$20,730,174 | Calendar Year Total | \$133,610,103 |
| May 2000 | \$24,114,260 | Calendar Year Total | \$139,179,134 |
| % Change | (14.0%) | % Change | (4.0%) |

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment, for May 2001 and for the fiscal year.

| Size of Payment | Less than \$50,000 | \$50,000 up to \$100,000 | \$100,000 up to \$500,000 | \$500,000 up to \$1,000,000 | \$1,000,000 up to \$10,000,000 | \$10,000,000 and more | Total | % chg |
|-----------------|--------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|-----------------------|-------|--------|
| May 2001 | 78 | 5 | 11 | 2 | 6 | 0 | 102 | (20.3) |
| May 2000 | 95 | 6 | 17 | 5 | 5 | 0 | 128 | |
| CY 2001 | 1,029 | 118 | 123 | 27 | 16 | 0 | 1,313 | (3.7) |
| CY 2000 | 1,029 | 146 | 143 | 28 | 17 | 0 | 1,363 | |

Corporate Refunds

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 00/01 by corporate fiscal year. For example, in FY 00/01, 9.7% of the refund dollars paid were for corporate fiscal years ending in 1996 or before. The percentages are for refunds paid through the fiscal year.

| Corporate Fiscal Year-End: | 95 & Prior | 96 | 97 | 98 | 99 | 00 |
|----------------------------|------------|------|------|-------|-------|------|
| FY 99/00 | 5.0% | 1.5% | 4.4% | 62.8% | 26.1% | 0.3% |
| Corporate Fiscal Year-End: | 96 & Prior | 97 | 98 | 99 | 00 | 01 |
| FY 00/01 | 12.5% | 5.9% | 3.0% | 65.0% | 13.4% | 0.1% |

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table present information on refunds applied as estimated payments in the most recent month and for the calendar year.

| | | | |
|----------|--------------------|---------------------|---------------------|
| May 2001 | \$6,228,836 | Calendar Year Total | \$21,284,955 |
| May 2000 | <u>\$4,893,395</u> | Calendar Year Total | <u>\$20,296,093</u> |
| % Change | 27.3% | % Change | 4.9% |

Corporate Income Tax Document Count

The Arizona Department of Revenue received 95,415 corporate returns showing a fiscal year-end of 1999. The type of return received is indicated below:

| | 120 X (amended) | 120 (regular) | 120S (S corp) | 99T (exempt org.) | 120 A (short form) |
|---|------------------------|----------------------|----------------------|--------------------------|---------------------------|
| # | 352 | 45,142 | 46,163 | 342 | 6,544 |
| % | 0.4 | 54.6 | 44.6 | 0.3 | 6.6 |

Through May 2001, 41,995 documents have been received for a fiscal year-end of 2000, distributed as follows:

| | 120 X (amended) | 120 (regular) | 120S (S corp) | 99T (exempt org.) | 120 A (short form) |
|---|------------------------|----------------------|----------------------|--------------------------|---------------------------|
| # | 42 | 22,734 | 11,856 | 129 | 7,234 |
| % | 0.1 | 54.1 | 28.2 | 0.3 | 17.2 |

The figures shown above for the 2000 returns are most meaningful when compared to 1999 returns received during the same period of time in the previous year. Through May 2000, the Arizona Department of Revenue received 31,519 documents with a fiscal year-end of 1999. This represents a 14.1% increase in the number of corporate returns received at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed is 15.0% of net income tax collections two years earlier. For example, the money being distributed in Fiscal Year 2000/01 is based on net income tax collections in Fiscal Year 1998/1999. Amounts returned for May 2001 are shown on Table 2, at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many categories of tax. These categories include retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non shared. In contrast, contracting is 20% distribution base and 80% non shared. Due to new legislation, mining severance is now 100% distribution base. Use tax is 100% non shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

| | May 2001 | May 2000 | % change |
|--------------------------|----------------------|----------------------|-----------------|
| Distribution Base | \$107,608,256 | \$103,161,697 | 4.3 |
| Non shared | 200,235,100 | 189,511,028 | 5.7 |
| Use Tax | 15,611,637 | 14,368,359 | 8.7 |
| Other Revenues | <u>43,181,647</u> | <u>37,999,402</u> | <u>13.6</u> |
| Total Collections | \$366,636,639 | \$345,040,485 | 6.3 |

| | Fiscal Year Total (00/01) | Fiscal Year Total (99/00) | % change |
|--------------------------|----------------------------------|----------------------------------|-----------------|
| Distribution Base | \$1,141,513,675 | \$1,090,311,967 | 4.7 |
| Non shared | 2,154,370,108 | 2,034,382,777 | 5.9 |
| Use Tax | 183,800,672 | 161,286,511 | 14.0 |
| Other Revenues | 439,637,777 | 401,128,655 | 9.6 |
| Total Collections | \$3,919,322,232 | \$3,687,109,910 | 6.3 |

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non shared revenue and use tax is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. "Other" revenues are returned to the administering authority.

| | May 2001 | May 2000 | % change |
|--------------------------|----------------------|----------------------|-----------------|
| Retained by State | \$252,953,545 | \$239,313,551 | 5.7 |
| Returned to Counties | 43,596,606 | 41,881,285 | 4.1 |
| Returned to Cities | 26,904,841 | 25,846,249 | 4.1 |
| Other | 43,181,647 | 37,999,402 | 13.6 |
| Total Collections | \$366,636,639 | \$345,040,485 | 6.3 |

| | Fiscal Year Total (00/01) | Fiscal Year Total (99/00) | % change |
|--------------------------|----------------------------------|----------------------------------|-----------------|
| Retained by State | \$2,730,480,215 | \$2,570,353,712 | 6.2 |
| Returned to Counties | 463,292,159 | 442,529,037 | 4.7 |
| Returned to Cities | 285,912,080 | 273,098,505 | 4.7 |
| Other | 439,637,778 | 401,128,655 | 9.6 |
| Total Collections | \$3,919,322,232 | \$3,687,109,910 | 6.3 |

Transaction Privilege and Severance Tax Collections By Class

| | Tax Rate | May 2001 | % Chg | Fiscal Year Total | % Chg |
|-----------------------------|---------------------------------|-----------------|--------------|--------------------------|--------------|
| Transporting/Towing | 5% | \$329,876 | (35.1) | \$4,022,365 | 66.6 |
| Non-Metal Mining/Oil & Gas | 3.125% | 490,139 | (7.5) | 6,349,611 | 16.3 |
| Utilities | 5% | 18,735,773 | 4.2 | 267,429,326 | 10.9 |
| Communications | 5% | 12,255,828 | 19.8 | 132,404,563 | 18.6 |
| Railroads/Aircraft | 5% | 123,209 | (23.2) | 2,481,841 | 62.1 |
| Private Car/Pipelines | 5% | 83,561 | (15.1) | 750,373 | 197.9 |
| Publishing | 5% | 596,449 | 30.3 | 5,704,289 | 11.0 |
| Printing | 5% | 1,771,803 | 0.5 | 18,500,786 | (3.2) |
| Restaurants/Bars | 5% | 29,575,885 | 8.3 | 287,342,715 | 5.6 |
| Amusements | 5% | 3,618,299 | (6.3) | 34,755,213 | (1.4) |
| Commercial Lease | 0% | 24,849 | (59.0) | 3,846,029 | (73.4) |
| Rental of Personal Property | 5% | 17,131,347 | 17.7 | 167,506,865 | 7.3 |
| Contracting | 3.75% - 5% | 48,499,918 | 8.6 | 511,338,740 | 3.3 |
| Feed Wholesale | Repealed | 284 | (57.7) | 59 | (96.5) |
| Retail | 5% | 163,983,256 | 3.3 | 1,749,015,785 | 5.5 |
| Advertising | 0 | 0 | N/A | 0 | N/A |
| Mining Severance* | 2.5% | 21,105 | (95.2) | 4,055,296 | (64.5) |
| Timber Severance | \$2.13/\$1.51 per 1000 board ft | 0 | N/A | 723 | (94.0) |
| Hotel/Motel | 5.5% | 9,937,115 | (7.3) | 94,656,958 | 4.0 |
| Membership Camping | 5% | 10,781 | 298.7 | 115,555 | 72.3 |
| Use/Use Inventory | 5% | 15,611,637 | 5.7 | 183,800,672 | 14.0 |
| Rental Occupancy Tax | 3% | 16,853 | 18.2 | 133,374 | 33.2 |
| Agriculture Equipment | 0 | 0 | N/A | 12,127 | N/A |
| Jet Fuel Tax | \$.0305/\$.0105 gal | 619,429 | 16.8 | 5,344,086 | 12.1 |

| | Tax Rate | May 2001 | % Chg | Fiscal Year Total | % Chg |
|-----------------------------|--------------------------------------|----------------------|--------------|--------------------------|--------------|
| Telecommunications Devices: | 1.1 | | | | |
| Telecom. Fund for the Deaf | ---- | 571,066 | 30.7 | 4,955,017 | 8.8 |
| Poison Control Fund | ---- | 211,216 | 30.7 | 1,832,678 | 8.8 |
| 911 Excise | 1.25% | 973,909 | 40.0 | 8,251,758 | 15.0 |
| 911 Wireless Service | \$0.10 monthly per activated service | 196,202 | 38.2 | 1,937,535 | 43.1 |
| Total | | \$325,389,789 | 5.5 | \$3,496,544,338 | 5.9 |

*Beginning with December 1999 the mining severance tax base has changed.

The Use/Use Inventory category shown on the previous page includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

| | May 2001 | % Chg | Fiscal Year Total | % Chg |
|-----------------------------|------------------------|--------------|--------------------------|--------------|
| Transporting/Towing | \$6,597,513 | (35.1) | \$80,447,301 | 66.6 |
| Non-Metal Mining/Oil & Gas | 15,684,461 | (7.5) | 203,187,540 | 16.3 |
| Utilities | 374,715,467 | 4.2 | 5,348,586,519 | 10.9 |
| Communications | 245,116,561 | 19.8 | 2,648,091,255 | 18.6 |
| Railroads/Aircraft | 2,464,171 | (23.2) | 49,636,827 | 62.1 |
| Private Car/Pipelines | 1,671,221 | (15.1) | 15,007,459 | 197.9 |
| Publishing | 11,928,985 | 30.3 | 114,085,783 | 11.0 |
| Printing | 35,436,062 | 0.5 | 370,015,724 | (3.2) |
| Restaurants/Bars | 591,517,701 | 8.3 | 5,746,854,294 | 5.6 |
| Amusements | 72,365,990 | (6.3) | 695,104,250 | (1.4) |
| Commercial Lease | (344,806) | (110.0) | 180,305,437 | (72.3) |
| Rental of Personal Property | 342,626,941 | 17.7 | 3,350,137,295 | 7.3 |
| Contracting | 969,998,355 | 8.6 | 10,223,967,271 | 3.2 |
| Feed Wholesale | 60,488 | 57.7 | 12,633 | (96.5) |
| Retail | 3,279,665,113 | 3.3 | 34,980,319,696 | 5.5 |
| Advertising | 0 | N/A | 0 | N/A |
| Mining Severance* | 844,205 | (95.0) | 162,211,821 | (64.5) |
| Timber Severance | 0 | N/A | 134 | N/A |
| Hotel/Motel | 180,674,817 | (7.3) | 1,721,035,597 | 4.0 |
| Membership Camping | 215,611 | 298.7 | 2,311,108 | 72.3 |
| Use/Use Inventory | 311,845,367 | 8.9 | 3,662,148,244 | 14.1 |
| Rental Occupancy Tax | 561,782 | 18.2 | 4,445,797 | 31.4 |
| Agriculture Equipment | 0 | N/A | 1,212,738 | N/A |
| Total | \$6,443,646,004 | 5.2 | \$69,559,124,723 | 5.2 |

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table, are not elements of calculated taxable income and therefore, are not included in the above table. The Use/Use Inventory category shown above does not include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In May 2001, 20,944,178 gallons of jet fuel were taxed, a 9.9% increase from the 19,060,000 reported for May 2000. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

*Beginning with December 1999, the mining severance tax base has changed.

Accounting Credit

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of accounting credits claimed in May 2001 was \$1,554,672 a 2.0% increase from the \$1,520,188, claimed in May 2000. Accounting credits claimed-to-date in FY 00/01 equals \$15,083,938 a 2.5% increase from the \$14,723,074 a claimed during the same period in FY 99/00.

Taxable Sales by SIC Code Range

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Fry's might be considered both a grocery store and a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales which do not have a primary retail SIC code.

| <u>SIC Code</u> <u>Range</u> | <u>Description</u> | <u>May 2001</u> | <u>May 2000</u> | <u>% Chg</u> |
|---|---|------------------------|------------------------|---------------------|
| 5211-5271 | building materials, hardware, garden supply & mobile home dealers | \$218,224,104 | \$206,843,048 | 5.5 |
| 5311-5399 | general merchandise stores | 298,548,930 | 349,391,814 | (14.6) |
| 5411-5499 | food stores (no food sales) | 259,915,873 | 262,026,519 | (0.8) |
| 5511-5521 | motor vehicle dealers | 590,760,952 | 565,460,845 | 4.5 |
| 5531-5599 | misc. automotive, motorcycle & boat stores | 169,302,890 | 161,200,960 | 5.0 |
| 5611-5699 | apparel & accessory stores | 225,405,884 | 190,891,348 | 18.1 |
| 5712-5733 | furniture, home furnishings & equipment stores | 163,409,741 | 165,475,317 | (1.2) |
| 5912-5949 | misc. retail stores | 221,210,620 | 210,020,371 | 5.3 |
| TOTAL | | \$3,279,665,113 | \$3,175,638,825 | 3.3 |

| <u>SIC Code</u> <u>Range</u> | <u>Description</u> | <u>FY 2001</u> | <u>FY 2000</u> | <u>% Chg</u> |
|---|---|-------------------------|-------------------------|---------------------|
| 5211-5271 | building materials, hardware, garden supply & mobile home dealers | \$1,895,356,713 | \$1,811,906,257 | 4.6 |
| 5311-5399 | general merchandise stores | 3,559,483,617 | 3,477,173,402 | 2.4 |
| 5411-5499 | food stores (no food sales) | 2,763,846,097 | 2,598,973,920 | 6.3 |
| 5511-5521 | motor vehicle dealers | 6,285,861,493 | 5,831,588,167 | 7.8 |
| 5531-5599 | misc. automotive, motorcycle & boat stores | 1,717,879,104 | 1,693,194,094 | 1.5 |
| 5611-5699 | apparel & accessory stores | 2,190,970,671 | 2,001,392,254 | 9.5 |
| 5712-5733 | furniture, home furnishings & equipment stores | 1,888,746,434 | 1,835,132,365 | 2.9 |
| 5912-5949 | misc. retail stores | 2,447,234,364 | 2,442,570,016 | 0.2 |
| TOTAL | | \$34,980,318,895 | \$33,152,191,604 | 5.5 |

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for May 2001 is shown in the County Share column.

| | Dist. Base Collections | County Share | % of Total | FYTD County Share | % Chg |
|--------------|-------------------------------|---------------------|-------------------|--------------------------|--------------|
| Apache | \$199,984 | \$346,589 | 0.8 | \$4,124,342 | (19.5) |
| Cochise | 1,556,087 | 840,915 | 1.9 | 8,823,700 | 4.8 |
| Coconino | 2,802,681 | 1,197,018 | 2.7 | 12,767,157 | 1.3 |
| Gila | 645,979 | 354,374 | 0.8 | 4,073,611 | 13.8 |
| Graham | 349,557 | 211,192 | 0.5 | 2,259,021 | 2.5 |
| Greenlee | 183,101 | 216,007 | 0.5 | 2,751,174 | (3.4) |
| La Paz | 261,660 | 131,093 | 0.3 | 1,366,802 | 0.4 |
| Maricopa | 73,970,638 | 27,926,082 | 64.1 | 294,584,196 | 5.5 |
| Mohave | 2,603,720 | 1,135,667 | 2.6 | 11,880,656 | 0.6 |
| Navajo | 1,297,069 | 650,284 | 1.5 | 7,239,786 | 2.4 |
| Pima | 16,161,857 | 6,829,695 | 15.7 | 72,968,494 | 4.7 |
| Pinal | 1,719,608 | 1,039,008 | 2.4 | 11,418,084 | 8.2 |
| Santa Cruz | 678,769 | 296,351 | 0.7 | 3,067,228 | 5.8 |
| Yavapai | 3,045,805 | 1,426,598 | 3.3 | 15,147,359 | 2.8 |
| Yuma | 2,131,741 | 995,734 | 2.3 | 10,820,551 | 3.8 |
| Total | \$107,608,256 | \$43,596,606 | | \$463,292,159 | 4.7 |

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for May 2001 is shown on Table 3, attached to this report.

County Tax Collections

The following county-imposed tax collections were received by the Department of Revenue during May 2001 and returned to the counties. County taxes in all but Coconino County are imposed at 10% of the state transaction privilege tax rate. Coconino's Excise Tax is 10% of the state rate, and its Jail Tax is 6% of the state rate. The stadium tax was imposed at 5% of the state rate. This rate completed its run in December 1997. Collections received now should be for prior periods. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

| | Road Tax | Excise Tax | Jail Tax | Rental Car Surcharge | Stadium Tax | RV Surcharge | Hospital Tax | Capitol Projects | Tourism Authority |
|------------|-----------------|-------------------|-----------------|---------------------------------|------------------------|-------------------------|-------------------------|-----------------------------|------------------------------|
| Apache | | \$63,354 | | | | | | | |
| Cochise | | \$450,649 | | | | | | | |
| Coconino | | \$760,641 | \$456,653 | | | | | | |
| Gila | \$195,877 | \$192,191 | | | | | \$0 | | |
| Graham | | \$101,630 | | | | | | | |
| Greenlee | | \$63,152 | | | | | | | |
| La Paz | | \$75,120 | \$75,207 | | | | | | |
| Maricopa | \$22,711,021 | | \$8,371,707 | \$306,498 | \$8,393 | | | | \$2,069,402 |
| Mohave | | \$374,286 | | | | | | | |
| Navajo | | \$366,728 | | | | | | | |
| Pima | | | | \$143,869 | | \$15,316 | | | |
| Pinal | \$559,413 | \$543,401 | | | | | | | |
| Santa Cruz | | \$188,194 | | | | | | | |
| Yavapai | | \$884,850 | \$352,067 | | | | | | |
| Yuma | | \$592,922 | \$592,783 | | | | | \$576,349 | |

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in May 2001. The table compares the receipts to May 2000 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

| | May 2001 | May 2000 | % Change |
|------------------|---------------------|---------------------|-----------------|
| Spirituous | \$1,738,023 | \$1,809,092 | (3.9) |
| Vinous | 601,116 | 794,161 | (24.3) |
| Malt | 1,849,907 | 1,778,966 | 4.0 |
| Cigarette | 11,716,005 | 11,899,429 | (1.5) |
| Other Tobacco | 373,521 | 326,752 | 14.3 |
| Tobacco Licenses | 2,025 | 100 | 1,925.0 |
| Total | \$16,280,596 | \$16,608,499 | (2.0) |

| | Fiscal Year Total (00/01) | Fiscal Year Total (99/00) | % Change |
|------------------|----------------------------------|----------------------------------|-----------------|
| Spirituous | \$19,586,281 | \$18,978,594 | 3.2 |
| Vinous | 7,842,191 | 8,444,005 | (7.1) |
| Malt | 19,746,116 | 19,376,178 | 1.9 |
| Cigarette* | 140,063,693 | 11,899,429 | (1.4) |
| Other Tobacco | 3,155,749 | 3,363,362 | (6.2) |
| Tobacco Licenses | 7,325 | 7,075 | 3.5 |
| Total | \$190,401,355 | \$192,259,653 | (1.0) |

*Through May 2001, \$386,100 of Cigarette and Tobacco tax collections has been allocated for administrative expenses and is not reflected in fiscal year collections.

General Fund revenues from luxury taxes:

| | May 2001 | FY (00/01) |
|------------------|--------------------|---------------------|
| Spirituous | \$1,216,616 | \$13,710,397 |
| Vinous | 149,542 | 1,955,579 |
| Malt | 462,477 | 4,936,528 |
| Cigarette | 3,173,765 | 38,667,550 |
| Other Tobacco | 57,896 | 489,141 |
| Tobacco Licenses | 2,025 | 7,325 |
| Total | \$5,062,321 | \$59,766,520 |

Other dedicated revenues from luxury taxes:

| | May 2001 | FY (00/01) |
|--|-----------------|-------------------|
| Correction Fund revenues | \$2,026,258 | \$23,024,055 |
| Health Care Fund revenues | 8,403,249 | 98,740,171 |
| Wine Promotional Fund revenues | 2,947 | 19,870 |
| Drug Treatment & Education Fund revenues | 562,315 | 6,333,358 |
| Corrections Revolving Fund revenues | 223,506 | 2,517,379 |

Estate Tax

| | | | | |
|----------|----------|--------------------|---------------------|---------------------|
| | May 2001 | \$8,617,010 | Fiscal year To Date | \$70,526,370 |
| | May 2000 | <u>\$4,613,300</u> | Fiscal year To Date | <u>\$73,665,584</u> |
| % Change | | 86.8% | % Change | (4.3%) |

Private Car

| | | | | |
|----------|----------|------------|---------------------|--------------------|
| | May 2001 | \$0 | Fiscal year To Date | \$1,349,685 |
| | May 2000 | <u>\$0</u> | Fiscal year To Date | <u>\$1,476,728</u> |
| % Change | | N/A | % Change | (8.6%) |

Bingo

| | | | | |
|----------|----------|-----------------|---------------------|------------------|
| | May 2001 | \$38,385 | Fiscal year To Date | \$601,338 |
| | May 2000 | <u>\$65,889</u> | Fiscal year To Date | <u>\$630,894</u> |
| % Change | | (41.7%) | % Change | (4.7%) |

Unclaimed Property

| | | | | |
|----------|----------|--------------------|---------------------|---------------------|
| | May 2001 | \$558,009 | Fiscal year To Date | \$18,991,478 |
| | May 2000 | <u>\$1,415,479</u> | Fiscal year To Date | <u>\$18,996,958</u> |
| % Change | | (60.6%) | % Change | (0.0%) |

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

TABLE 1
“New” Returns Filed in 2001 for Tax Year 2000
Through May 2001

| Federal Adjusted Gross Income Bracket | Number of Returns | % of Total | Average FAGI | Average Tax Due | CHARACTERISTICS OF TAXPAYERS | | | | | |
|--|-------------------------|---------------|------------------|--------------------|------------------------------|--------------|------------------------|--------------------------|--------------|-------------------------|
| | | | | | % Married Joint | % Single | % Unmarried Head | % Married Separate | % Over 65 | % With Dependents |
| Negative FAGI | 1,008 | 0.5% | -\$19,811 | \$1 | 20.3% | 71.8% | 5.1% | 2.8% | 16.1% | 11.1% |
| \$0-\$5,000 | 50,782 | 23.4% | \$2,754 | \$1 | 2.8% | 87.7% | 8.7% | 0.8% | 2.5% | 11.8% |
| \$5,000-\$10,000 | 48,522 | 22.3% | \$7,349 | \$29 | 6.6% | 72.3% | 19.8% | 1.3% | 5.7% | 26.5% |
| \$10,000-\$15,000 | 32,608 | 15.0% | \$12,373 | \$93 | 14.2% | 52.7% | 31.3% | 1.8% | 9.2% | 41.5% |
| \$15,000-\$20,000 | 24,034 | 11.1% | \$17,324 | \$174 | 21.9% | 44.1% | 31.4% | 2.6% | 10.5% | 44.7% |
| \$20,000-\$25,000 | 15,377 | 7.1% | \$22,334 | \$296 | 24.7% | 43.1% | 28.8% | 3.4% | 8.7% | 44.9% |
| \$25,000-\$30,000 | 10,261 | 4.7% | \$27,356 | \$426 | 28.3% | 43.6% | 23.7% | 4.4% | 8.0% | 42.9% |
| \$30,000-\$40,000 | 12,541 | 5.8% | \$34,472 | \$598 | 36.7% | 39.6% | 19.3% | 4.4% | 8.8% | 42.0% |
| \$40,000-\$50,000 | 7,204 | 3.3% | \$44,614 | \$829 | 47.8% | 34.5% | 14.9% | 2.9% | 11.4% | 43.2% |
| \$50,000-\$75,000 | 8,940 | 4.1% | \$60,243 | \$1,207 | 62.9% | 24.8% | 10.1% | 2.2% | 13.5% | 44.3% |
| \$75,000-\$100,000 | 3,135 | 1.4% | \$85,439 | \$1,888 | 73.2% | 18.3% | 6.9% | 1.6% | 15.4% | 44.2% |
| \$100,000-\$200,000 | 2,269 | 1.0% | \$131,227 | \$3,495 | 74.1% | 18.9% | 5.3% | 1.7% | 17.9% | 42.0% |
| \$200,000-\$500,000 | 432 | 0.2% | \$279,481 | \$9,544 | 68.5% | 23.8% | 5.3% | 2.3% | 20.1% | 36.3% |
| \$500,000-\$1,000,000 | 60 | 0.0% | \$677,583 | \$27,217 | 65.0% | 23.3% | 8.3% | 3.3% | 23.3% | 33.3% |
| \$1,000,000 and over | 24 | 0.0% | \$2,256,516 | \$102,945 | 50.0% | 33.3% | 12.5% | 4.2% | 37.5% | 33.3% |
| Total | 217,197 | | \$18,388 | \$295 | 18.2% | 59.8% | 20.0% | 2.0% | 7.4% | 32.0% |

NEW RETURNS FILED IN 2000 FOR TAX YEAR 1999

| | | | | | | | | | | |
|--------------|----------------|--|-----------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|
| Total | 223,341 | | \$18,902 | \$336 | 18.9% | 60.2% | 18.5% | 2.4% | 7.5% | 30.2% |
|--------------|----------------|--|-----------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|

“NEW” Returns means that there was no return filed by the taxpayer in the previous filing year. This may or may not mean the filer is new to the state.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
May 2001

| City | Distribution | Population | City | Distribution | Population |
|-------------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|
| <u>Apache County</u> | | | Scottsdale | \$1,629,993 | 168,176 |
| Eagar | \$43,760 | 4,515 | Surprise | 104,065 | 10,737 |
| Springerville | 18,609 | 1,920 | Tempe | 1,490,862 | 153,821 |
| St. Johns | 32,566 | 3,360 | Tolleson | 42,995 | 4,436 |
| <u>Cochise County</u> | | | Wickenburg | 46,183 | 4,765 |
| Benson | \$39,883 | 4,115 | Youngtown | 26,111 | 2,694 |
| Bisbee | 62,999 | 6,500 | <u>Mohave County</u> | | |
| Douglas | 143,250 | 14,780 | Bullhead City | \$261,107 | 26,940 |
| Huachuca City | 18,803 | 1,940 | Colorado City | 30,918 | 3,190 |
| Sierra Vista | 366,510 | 37,815 | Kingman | 162,528 | 16,769 |
| Tombstone | 13,618 | 1,405 | Lake Havasu City | 351,681 | 36,285 |
| Willcox | 34,242 | 3,533 | <u>Navajo County</u> | | |
| <u>Coconino County</u> | | | Holbrook | \$49,139 | 5,070 |
| Flagstaff | \$528,030 | 54,480 | Pinetop-Lakeside | 31,994 | 3,301 |
| Fredonia | 12,115 | 1,250 | Show Low | 67,729 | 6,988 |
| Page | 77,053 | 7,950 | Snowflake | 39,932 | 4,120 |
| Williams | 26,072 | 2,690 | Taylor | 25,733 | 2,655 |
| <u>Gila County</u> | | | Winslow | 104,482 | 10,780 |
| Globe | \$68,407 | 7,058 | <u>Pima County</u> | | |
| Hayden | 8,820 | 910 | Marana | \$59,258 | 6,114 |
| Miami | 19,772 | 2,040 | Oro Valley | 190,519 | 19,657 |
| Payson | 106,653 | 11,004 | Sahuarita | 22,399 | 2,311 |
| Winkelman | 6,552 | 676 | South Tucson | 52,842 | 5,452 |
| <u>Graham County</u> | | | Tucson | 4,301,614 | 443,823 |
| Pima | \$17,931 | 1,850 | <u>Pinal County</u> | | |
| Safford | 85,030 | 8,773 | Apache Junction | \$189,240 | 19,525 |
| Thatcher | 38,352 | 3,957 | Casa Grande | 202,373 | 20,880 |
| <u>Greenlee County</u> | | | Coolidge | 68,378 | 7,055 |
| Clifton | \$29,028 | 2,995 | Eloy | 86,406 | 8,915 |
| Duncan | 7,124 | 735 | Florence | 110,394 | 11,390 |
| <u>La Paz County</u> | | | Kearny | 23,794 | 2,455 |
| Parker | \$28,592 | 2,950 | Mammoth | 18,997 | 1,960 |
| Quartzsite | 19,433 | 2,005 | Superior | 33,777 | 3,485 |
| <u>Maricopa County</u> | | | <u>Santa Cruz County</u> | | |
| Avondale | \$220,701 | 22,771 | Nogales | \$200,192 | 20,655 |
| Buckeye | 47,075 | 4,857 | Patagonia | 9,159 | 945 |
| Carefree | 22,156 | 2,286 | <u>Yavapai County</u> | | |
| Cave Creek | 29,813 | 3,076 | Camp Verde | \$72,352 | 7,465 |
| Chandler | 1,282,858 | 132,360 | Chino Valley | 60,848 | 6,278 |
| El Mirage | 55,643 | 5,741 | Clarkdale | 25,200 | 2,600 |
| Fountain Hills | 137,106 | 14,146 | Cottonwood | 63,435 | 6,545 |
| Gila Bend | 16,932 | 1,747 | Jerome | 4,458 | 460 |
| Gilbert | 575,115 | 59,338 | Prescott | 301,291 | 31,086 |
| Glendale | 1,769,938 | 182,615 | Prescott Valley | 155,492 | 16,043 |
| Goodyear | 89,653 | 9,250 | Sedona | 86,202 | 8,894 |
| Guadalupe | 52,900 | 5,458 | <u>Yuma County</u> | | |
| Litchfield Park | 36,239 | 3,739 | San Luis | \$77,789 | 8,026 |
| Mesa | 3,277,092 | 338,117 | Somerton | 56,447 | 5,824 |
| Paradise Valley | 120,648 | 12,448 | Wellton | 10,913 | 1,126 |
| Peoria | 722,698 | 74,565 | Yuma | 608,592 | 62,792 |
| Phoenix | 11,140,362 | 1,149,417 | TOTAL | \$33,037,720 | 3,408,697 |
| Queen Creek | 29,774 | 3,072 | | | |

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
May 2001

| City | Distribution | Population | City | Distribution | Population |
|-------------------------------|--------------|------------|---------------------------------|--------------|------------|
| <u>Apache County</u> | | | Scottsdale | \$1,327,413 | 168,176 |
| Eagar | \$35,637 | 4,515 | Surprise | 84,747 | 10,737 |
| Springerville | 15,155 | 1,920 | Tempe | 1,214,109 | 153,821 |
| St. Johns | 26,520 | 3,360 | Tolleson | 35,013 | 4,436 |
| <u>Cochise County</u> | | | Wickenburg | 37,610 | 4,765 |
| Benson | \$32,480 | 4,115 | Youngtown | 21,264 | 2,694 |
| Bisbee | 51,304 | 6,500 | <u>Mohave County</u> | | |
| Douglas | 116,659 | 14,780 | Bullhead City | \$212,637 | 26,940 |
| Huachuca City | 15,312 | 1,940 | Colorado City | 25,179 | 3,190 |
| Sierra Vista | 298,474 | 37,815 | Kingman | 132,358 | 16,769 |
| Tombstone | 11,090 | 1,405 | Lake Havasu City | 286,397 | 36,285 |
| Willcox | 27,886 | 3,533 | <u>Navajo County</u> | | |
| <u>Coconino County</u> | | | Holbrook | \$40,018 | 5,070 |
| Flagstaff | \$430,011 | 54,480 | Pinetop/Lakeside | 26,055 | 3,301 |
| Fredonia | 9,866 | 1,250 | Show Low | 55,156 | 6,988 |
| Page | 62,749 | 7,950 | Snowflake | 32,519 | 4,120 |
| Williams | 21,232 | 2,690 | Taylor | 20,956 | 2,655 |
| <u>Gila County</u> | | | Winslow | 85,087 | 10,780 |
| Globe | \$55,709 | 7,058 | <u>Pima County</u> | | |
| Hayden | 7,183 | 910 | Marana | \$48,258 | 6,114 |
| Miami | 16,102 | 2,040 | Oro Valley | 155,153 | 19,657 |
| Payson | 86,855 | 11,004 | Sahuarita | 18,241 | 2,311 |
| Winkelman | 5,336 | 676 | South Tucson | 43,033 | 5,452 |
| <u>Graham County</u> | | | Tucson | 3,503,094 | 443,823 |
| Pima | \$14,602 | 1,850 | <u>Pinal County</u> | | |
| Safford | 69,245 | 8,773 | Apache Junction | \$154,111 | 19,525 |
| Thatcher | 31,233 | 3,957 | Casa Grande | 164,806 | 20,880 |
| <u>Greenlee County</u> | | | Coolidge | 55,685 | 7,055 |
| Clifton | \$23,640 | 2,995 | Eloy | 70,366 | 8,915 |
| Duncan | 5,801 | 735 | Florence | 89,901 | 11,390 |
| <u>La Paz County</u> | | | Kearny | 19,377 | 2,455 |
| Parker | \$23,284 | 2,950 | Mammoth | 15,470 | 1,960 |
| Quartzsite | 15,825 | 2,005 | Superior | 27,507 | 3,485 |
| <u>Maricopa County</u> | | | <u>Santa Cruz County</u> | | |
| Avondale | \$179,731 | 22,771 | Nogales | \$163,030 | 20,655 |
| Buckeye | 38,336 | 4,857 | Patagonia | 7,459 | 945 |
| Carefree | 18,043 | 2,286 | <u>Yavapai County</u> | | |
| Cave Creek | 24,279 | 3,076 | Camp Verde | \$58,921 | 7,465 |
| Chandler | 1,044,717 | 132,360 | Chino Valley | 49,552 | 6,278 |
| El Mirage | 45,314 | 5,741 | Clarkdale | 20,522 | 2,600 |
| Fountain Hills | 111,654 | 14,146 | Cottonwood | 51,660 | 6,545 |
| Gila Bend | 13,789 | 1,747 | Jerome | 3,631 | 460 |
| Gilbert | 468,355 | 59,338 | Prescott | 245,362 | 31,086 |
| Glendale | 1,441,380 | 182,615 | Prescott Valley | 126,627 | 16,043 |
| Goodyear | 73,010 | 9,250 | Sedona | 70,201 | 8,894 |
| Guadalupe | 43,080 | 5,458 | <u>Yuma County</u> | | |
| Litchfield Park | 29,512 | 3,739 | San Luis | \$63,349 | 8,026 |
| Mesa | 2,668,757 | 338,117 | Somerton | 45,969 | 5,824 |
| Paradise Valley | 98,252 | 12,448 | Wellton | 8,888 | 1,126 |
| Peoria | 588,541 | 74,565 | Yuma | 495,617 | 62,792 |
| Phoenix | 9,072,347 | 1,149,417 | TOTAL | \$26,904,841 | 3,408,697 |
| Queen Creek | 24,247 | 3,072 | | | |

*The Office of Economic Research & Analysis
Arizona Department of Revenue
1600 W. Monroe
Phoenix, AZ 85007*